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April 17, 2006

Mail Stop AF
Commissioner For Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: U.S. Patent Application No. 10/010,016

Title: TIME SCALING OF STEREO AUDIO
Inventors: Kenneth H.P. Chang
Filing Date: December 5, 2001
Examiner: A.C. Flanders Group Art Unit: 2644
Docket No.: SSI005US

Dear Sir:

Transmitted herewith are the following documents in the above-identified application:

1. Return Receipt Postcard;
2. This Transmittal Letter (in duplicate); and
3. Response to Final Office Action (5 pages).

Conditional Petition for Extension of Time

If after the document(s) filed with this transmittal have been considered, an extension of time is required for timely filing of the document(s), an extension of time is hereby requested.

Fees

- ☒ No additional fee is required.
- ☒ Please charge any additional fees required and credit any overpayment to Deposit Account No. 50-1767.

EXPRESS MAIL LABEL NO.:

EQ 709 634 185 US

Respectfully submitted,

David T. Millers
Reg. No. 37,396